

Introduced: 2/26/75  
Referred: Commerce and  
Judiciary

1 IN THE HOUSE

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 209 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to penalties under the Alaska income  
7 tax; and providing for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 \* Section 1. AS 43.20.335 is amended by adding a new subsection to read:

10 (i) A person required to supply information to his employer  
11 under sec. 170 of this chapter who wilfully supplies false information,  
12 or who wilfully fails to supply information under that section which  
13 would require an increase in the tax to be withheld under that section,  
14 is, in addition to other penalties specified in this chapter, guilty  
15 of a misdemeanor and upon conviction, is punishable by a fine of not  
16 more than \$5,000, or imprisonment for not more than one year, or by  
17 both.

18 \* Sec. 2. AS 43.20.335(g) is amended to read:

19 (g) A person required to collect or truthfully account for a tax  
20 imposed by this chapter who wilfully fails to collect the tax or to  
21 truthfully account for and pay over the tax, or wilfully attempts in  
22 any manner to evade the tax or the payment of it is, in addition to  
23 other penalties provided by law, liable to a civil penalty equal to  
24 the total amount of the tax evaded, not collected, not accounted for,  
25 or not paid over. This penalty is in place of the tax not otherwise  
26 paid to the state. The civil penalty shall be paid upon demand by the  
27 commissioner or his designee, and shall be assessed and collected in  
28 the same manner as taxes are assessed and collected under this chapter.  
29 Any reference in (a) - (f) of this section to "tax" imposed refers

1 also to the civil penalty provided under this subsection.

2 \* Sec. 3. This Act takes effect immediately in accordance with AS 01.10.

3 070(c).

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